

**Amendments to the Specification:**

Please replace the Abstract of the Disclosure with the following new abstract:

A storage cabinet for a CPU where the storage cabinet may be inverted to allow the door to open from the left side or the right side. The cabinet is easily assembled by placing the front spacer panel such that, depending on whether the door will ultimately be opened from the left side or the right side, the spacer panel will be at the bottom of the cabinet. The door is then placed vertically on one side wall so that it is disposed in the proper position relative to the spacer panel. When the storage cabinet is placed into the desired orientation the spacer is positioned on the bottom of the storage cabinet and the door opens in the desired direction. Upper and lower spaces are provided between the door, the side walls and the top and bottom walls at the front portion of the cabinet